

Retention and Classification Report

Agency: Sanpete County (Utah). County Treasurer (1521)

Sanpete County Courthouse
160 North Main, P.O. Box 118
Manti, UT 84642
835-2101

Records Officer

84107	Tax assessment rolls
18137	Tax sale records

AGENCY: Sanpete County (Utah). County Treasurer

SERIES: 84107

4

TITLE: Tax assessment rolls

DATES: 1873-

ARRANGEMENT: Chronological

DESCRIPTION:

The county treasurer records tax assessments given to individuals and businesses on a yearly basis, and then records payment of the tax. The assessment rolls show name and address of owner or possessor of property; legal description of the land and valuation of real estate; value of improvement; list of personal property and value; amount of taxes distributed to various taxing units; total amount of taxes; date of payment and remarks. Individuals tax rolls were divided into two categories, real estate and personal property (which includes all livestock and equipment). Business assessment rolls subdivide based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), buildings and other equipment. Public Utilities and Mines are treated separately, because of the nature of their business. They record all natural resources that the company draws upon, and are taxed accordingly.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 08/03/2009

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Microfilm master: Retain in State Archives permanently.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection and provided 1873-1896 are transferred to State Archives.

Microfilm duplicate: Retain in Office permanently.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

AGENCY: Sanpete County (Utah). County Treasurer

SERIES: 84107

TITLE: Tax assessment rolls

(continued)

APPRAISAL:

Administrative Historical

Tax assessment rolls identify property owners and taxes due by year. They are important historical records of property values as well as a means of documenting the names of persons who lived in and owned property in the county.

PRIMARY CLASSIFICATION:

Public

AGENCY: Sanpete County (Utah). County Treasurer

SERIES: 18137

3

TITLE: Tax sale records

DATES: 1894-

ARRANGEMENT: Chronological, thereunder numerical by serial number

DESCRIPTION:

These are records required to be created by county treasurers as a "record of delinquent taxes in the same order as property sold appears in the assessment rolls" (UCA 59-2-1338 (1995)). They are required to include the name of the person to whom property is assessed; description of the tract sold, and a reference to the book, page and line where, or serial number under which the same was listed in the assessment roll; the amount of tax penalty and cost for the which the property was sold at preliminary tax sale; the date of redemption and by whom redeemed; and delinquent taxes assessed in subsequent years against each tract sold at preliminary sale and remaining unredeemed (UCA 59-2-1338 (1995)).

RETENTION:

Retain until microfilmed

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 14, Item 14.

AUTHORIZED: 05/18/2015

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AGENCY: Sanpete County (Utah). County Treasurer

SERIES: 18137

TITLE: Tax sale records

(continued)

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public